BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In	the	Matt	er	of	the	Appeal	of)
BOV	VERM	N'S	PHA	ARMA	CY,	INC.)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed November 21, 1983, by Bowerman's Pharmacy, Inc. for rehearing of its appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of October 26, 1983, be and the same is hereby affirmed.

Done at Sacramento, California, this 12th day of September, 1984, by the State Board of Equalization, with Board Members Mr. Nevins, Mr. Dronenburg, Mr. Collis and Mr. Bennett present.

Richard Nevins	_,	Chairman
Ernest J. Dronenburg, Jr.	_,	Member
Conway H. Collis	,	Member
William M. Bennett	_,	Member
	_,	Member